

## § 55.6165-1

(d) of this chapter (relating to a requirement for undue hardship, the application for extension, and payment pursuant to an extension) shall apply to extensions of time for payment of the tax imposed by Chapter 44.

### § 55.6165-1 Bonds where time to pay tax or deficiency has been extended.

If an extension of time for payment of tax or deficiency is granted under section 6161, the district director or the director of the service center may, if he deems it necessary, require a bond for the payment of the amount in respect of which the extension is granted in accordance with the terms of the extension. However, the bond shall not exceed double the amount with respect to which the extension is granted. For provisions relating to form of bonds, see the regulations under section 7101 contained in part 301 of this chapter (Regulations on Procedure and Administration).

## PART 56—PUBLIC CHARITY EXCISE TAXES

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- 56.4911-0 Outline of regulations under section 4911.
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- 56.4911-8 Excess lobbying expenditures of affiliated group.
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- 56.4911-10 Members of a limited affiliated group of organizations.
- 56.6001-1 Notice or regulations requiring records, statements, and special returns.
- 56.6011-1 General requirement of return, statement, or list.
- 56.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.

AUTHORITY: 26 U.S.C. 7805.

Sec. 56.4911-7 also issued under 26 U.S.C. 4911(f)(3).

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SOURCE: T.D. 8308, 55 FR 35598, Aug. 31, 1990, unless otherwise noted.

### § 56.4911-0 Outline of regulations under section 4911.

Immediately following is an outline of the regulations under section 4911 of the Internal Revenue Code relating to an excise tax on electing public charities' excess lobbying expenditures.

#### § 56.4911-0 Outline of regulations under section 4911.

##### § 56.4911-1 Tax on excess lobbying expenditures.

- (a) In general.
- (b) Excess lobbying expenditures.
- (c) Nontaxable amounts.
  - (1) Lobbying nontaxable amount.
  - (2) Grass roots nontaxable amount.
- (d) Examples.

#### § 56.4911-2 Lobbying expenditures, direct lobbying communications, and grass roots lobbying communications.

- (a) Lobbying expenditures.
  - (1) In general.
  - (2) Overview of § 56.4911 and the definitions of "direct lobbying communication" and "grass roots lobbying communication".
- (b) Influencing legislation: direct and grass roots lobbying communications defined.
  - (1) Direct lobbying communication.
  - (2) Grass roots lobbying communication.
  - (3) Exceptions to the definition of influencing legislation.
  - (4) Examples.
  - (5) Special rule for certain mass media advertisements.
- (c) Exceptions to the definitions of direct lobbying communication and grass roots lobbying communication.
  - (1) Nonpartisan analysis, study, or research exception.
  - (2) Examinations and discussions of broad social, economic, and similar problems.
  - (3) Requests for technical advice.
  - (4) Communications pertaining to "self-defense" by the organization.
- (d) Definitions.
  - (1) Legislation.
  - (2) Action.
  - (3) Legislative body.
  - (4) Administrative bodies.

#### § 56.4911-3 Expenditures for direct and/or grass roots lobbying communications.

- (a) Definition of term "expenditures for".
  - (1) In general.
  - (2) Allocation of mixed purpose expenditures.
  - (3) Allocation of mixed lobbying.
- (b) Examples.
- (c) Certain transfers treated as lobbying expenditures.